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## PART-IIA

### GOVERNMENT OF MEGHALAYA ORDERS BY THE GOVERNOR

#### NOTIFICATIONS

The 19th May, 2014.

#### OFFICE MEMORANDUM

**Subject :- Disbursement of Provisional Gratuity.**

**No.FEM(PC)40/2009/82.**—Under Rule 69 of the Meghalaya Civil Services (Pension) Rules, 1983, the Head of Office may, in the event of delay in the submission of pension papers or delay in processing and settlement of pension of Government employees, sanction and make disbursement of Provisional Gratuity at the rate of 100% of the amount due and determined in accordance with the rules in force.

However, attention of the State Government has been drawn by the Accountant General, Meghalaya, Shillong, to numerous instances of excess payment of provisional gratuity made by the Head of Office, thereby causing substantial loss to the Government.

After due consideration, , it was decided that with a view to check against such excess payments, the rate of payment of provisional gratuity shall be limited only to 80% of the amount due and determined in accordance with the rules in force. The balance thereof shall be drawn and disburse on the strength of the authority issued by the Accountant General.

This order shall take immediate effect from the date of issue of the Office Memorandum.

**M. L. LALOO,**

Officer on Special Duty to the Govt. of Meghalaya,  
Finance (Pension Cell) Department.

The 2nd June, 2014.

**No.FEA/10/2004/307.** - The Thirteenth Finance Commission (TFC) in Para 9.81 and 9.82 of its Report has recommended that the State **amends its Fiscal Responsibility and Budget Management Act., 2006 to provide for, among other things, a Medium Term Fiscal Plan to enable the State** to adhere to the fiscal reform path and attain the following fiscal targets stipulated in the Report of the 13<sup>th</sup> Finance Commission:

- (a) maintain revenue surplus during the award period of 2011-12 to 2014-15 as recommended by the 13<sup>th</sup> Finance Commission.
  - (b) reduce fiscal deficit to 3 percent of GSDP or less during 2011-12 to 2014 15 of the award period of the 13<sup>th</sup> Finance Commission.
  - (c) ensure that outstanding debt of the State will be aligned as recommended by the 13<sup>th</sup> Finance Commission and such outstanding debt expressed as percentage of GSDP shall progressively be reduced from 32.7 percent during 2011-12 to 31.7 percent during 2014-15.
2. Amendment of the Fiscal Responsibility and Budget Management Act., 2006 has also been made as an essential condition for the release of State Specific Grants.
  3. In accordance with the above the Meghalaya Fiscal Responsibility and Budget Management Act., 2006 was amended on the 10<sup>th</sup> Oct 2011 vide Notification No. LL(B)16/2006/99.
  4. Accordingly, a Medium Term Fiscal Plan (MTFP) has been formulated that provides details of all significant items on receipts and expenditures along with projections for the next three fiscal years, namely 2015-16, 2016-17 and 2017-18. The assumptions and projections made while formulating the Medium Term Fiscal Plan are enclosed at Annexure A and B respectively.

This issue is in pursuance to the Clauses (a), (b).(c) & (g) of the aforesaid Act as amended.

**B. K. DEV VARMA,**  
Addl. Chief Secretary to the Govt, of Meghalaya,  
Finance Department.

## Medium Term Fiscal Reforms 2014-15

Sl No.	Items	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Pre-Actual	2013-14 RE	2014-15 BE	2015-16 Proj	2016-17 Proj	2017-18 Proj
I	Total Receipts (Exclusive of borrowings)	245787	282890	346403	428772	467717	555960	860954	1115581	1223694	1351553	1503178
1	Revenue Receipts	244138	281064	344735	426047	465446	553635	858340	1112759	1220589	1348138	1499422
A.	Own Tax Revenue	31910	36944	44429	57146	69754	84773	85541	120631	136480	154415	174712
i)	Sales Tax/VAT	23489	28183	32139	40988	51250	63112	62283	91490	103384	116824	132011
ii)	State Excise	5862	6979	9029	10450	13150	15301	16169	20516	23183	26197	29602
iii)	Stamp & Duties	599	554	1102	1076	908	1032	1406	1666	1949	2281	2668
iv)	Motor Vehicle	1135	1321	1361	1919	3112	3582	3887	5000	5750	6613	7604
	Other Taxes	824	-93	798	2713	1334	1746	1796	1959	2214	2501	2827
B	Own Non Tax Revenue	19935	22531	27508	30153	36824	48495	51659	67946	56123	59490	63060
C.	Total Own Revenue (A+B)	51845	59475	71938	87299	106578	133268	137200	188577	192602	213905	237772
	Share of Central Taxes	56407	59523	61238	89627	104419	119245	141965	158664	174530	191983	211182
E.	Grants	135886	162067	211559	249121	254449	301122	579175	765518	853457	942250	1050468
i)	State Plan Grants (inclusive of NLCPR)	64542	95787	139456	142757	170263	174776	273993	348633	383496	421846	484031
	CSI/C Sponsored/NEC.	25242	22287	34391	39958	31479	36773	202093	304048	340534	381398	427166
iii)	Grants from Finance Commission (FC)	40462	43181	34681	47179	49608	88078	97912	106604	123991	132711	153782
a)	Plan Grants	242	1825	559	3046	8726	1629	11642	7540	13039	8445	14604
b)	Non-Plan Grants (Rev Deficit-Other than RD)	40220	41356	34122	44133	40882	86449	86270	99064	110952	124266	139178
iv)	Non-Plan Grants other than FC	5640	811	3031	19227	3099	1495	5177	6233	5436	6295	5490
II	Recovery of Loans and Advances	1649	1826	1668	2725	2271	2325	2614	2822	3104	3415	3756
III	Total Expenditure (Exclusive of Discharge of Internal Debt and Repayment of Loans to Centre)	267205	326400	369032	462912	574243	595490	913590	1168322	1298555	1436820	1587529.897
A.	Revenue Expenditures	225367	268278	318238	401274	483481	499954	733327	990278	1093936	1207572	1330689
i).	Interest Payment	18899	21204	23396	27255	30318	31382	35419	40289	44318	48750	53625
ii).	Salaries	94077	101519	149266	185747	217943	209356	223105	249878	278863	311212	347312
iii).	Pension	13470	17176	20789	29962	37578	38825	33511	37229	41696	46492	51838
	2 New Pension Scheme								2802	2970	3148	3337
v).	Other expenditures	103502	130196	124784	158310	197642	220391	441292	660080	726088	797971	874576
B.	Capital Outlay	39166	53101	48129	57473	85524	92834	177427	171442	197158	220817	247315
C.	Lending	2673	5021	2665	4165	5238	2702	2636	6602	7460	8430	9526
III	Revenue Surplus/Deficit	18771	12787	26497	24773	-18035	53681	125013	122481	126653	140566	168733
IV	Fiscal Deficit	-21418	-43509	-22629	-34140	-106526	-39530	-52636	-52741	-74861	-85267	-84352
V	Primary Surplus/Deficit	-2519	-22306	767	-6885	-76208	-8148	-17217	-12452	-30543	-36517	-30728
VI	Total Liabilities as on 31st March	313939	357159	300106	408646	508897	496277	561243	627699	703023	787386	891872
VII	Revenue Surplus as a % of GSDP	1.95%	1.17%	2.09%	2.29%	-1.10%	2.89%	5.91%	5.05%	4.55%	4.39%	4.79%
	Fiscal Deficit as a % of GSDP	-2.23%	-3.99%	-1.79%	-2.60%	-6.48%	-2.13%	-2.49%	-2.17%	-2.69%	-2.66%	-2.39%
IX	Total Outstanding Debt as a % of GSDP	32.89%	32.75%	30.05%	29.43%	30.97%	26.73%	26.53%	25.88%	25.28%	24.57%	25.02%
X	GSDP	973473	1161704	1270911	1458256	1643366	1856384	2115190	2424968	2780655	3204707	3525178

Note: Assumptions on the projection made for the fiscal year 2015-16 to 2017-18 is at ANNEXURE-A

## Annexure-A

1 Assumptions used for making projections		
Item	Rate of growth Used	Projection Method and Underling Rationale
<b>Receipts</b>		
Total Receipts (Exclusive of Borrowings)	NA	This is a derived figure calculated as:- <b>= Total Revenue Receipts + Recovery of Loans and Advances</b>
Revenue Receipts	NA	This is a derived figure calculated as :- <b>= Total Own Revenue+ Share of Central Taxes + Grants</b>
Own Tax Revenue	NA	This is a derived figure calculated as <b>= Sales Tax + State Excise + Stamp and Duties + Motor Vehicle + Other Taxes</b>
Sales Tax State Excise	13%	As per guide lines of the Planning Commission (FR Division) i.e. growth rate used for the projected figures under Sales Tax and Excise for the period 2015-16 to 2017-18 is the same as the average nominal growth rate of the GSDP which is approximately 13%.
Stamps & Duties	17%	Due to the erratic trend in the actual growth rate, making projection from trend analysis difficult, the growth rate of 17% used for working out the projected figures has therefore been derived using the technique of CAGR.
Tax on Motor Vehicles	15 %	There had been a significant increase in collection during 2010-11 and 2011-12 due to the revision of the various vehicle taxes. However, after the initial surge the rate of growth is expected to stabilized at 15%
Other Taxes	13 %	Growth rate of other taxes are expected to grow in line with the growth in GSDP.
Own Non Tax Revenue	6. %	The major source of Non Tax Revenue in the State is Mining and Geology with trend growth rate of approximately 20%. However, recently due to the National Green Tribunal (NGT) banned on the rat hole mining which is the only mode mining in the State, the Non Tax revenue is expected to fall considerably with an adverse impact on the future growth rate which tentatively has been estimated to be around 6%.
Total Own Revenue	NA	This is a derived figure calculated as :- <b>= Own Tax Revenue + Own Non Tax Revenue</b>

Share of Central Taxes	12%	The 13 <sup>th</sup> Finance Commission has provided projections of tax collection of the centre, and recommended Meghalaya's percentage share in the shareable pool of central taxes for the award period (2009-10 to 2014-15). However, the award period of the 13 <sup>th</sup> Finance Commission expires with the current fiscal year and the 14 <sup>th</sup> Finance Commission is yet to submit its report. Therefore, to simply get a perspective as to the expected receipt under Share of Central Taxes, pending the recommendations of the 14 <sup>th</sup> FC, for the projected period, the growth rate for the same has been estimated at 12%.
Grants	NA	This is a derived figure calculated as:-  <b>= State Plan Grants (inclusive of Non Lap sable) + CS/C. Sponsored/NEC + Adjustment in CS/C. Sponsored Grants+ Grants from the Finance Commission (Plan + Non Plan) + Non Plan Grant other than the Finance Commission</b>
State Plan Grants (inclusive of NLCPR)	10 %	An estimate of 10 % for future projections. The basis for this assumption is to ensure that the state adheres to the fiscal deficit limit of 3% of GSDP in future.
CS/C Sponsored/ NEC Grants	12%	An estimate of 12 % has been assumed for future projections considering the fact that CSS which were earlier routed directly to the implementing agencies and now routed through the State Budget. The growth of 12% has been arbitrarily determined considering the fact that impact of the newly initiated system cannot be immediately worked out. The basis for this assumption also is to ensure that the state adheres to the fiscal deficit limit of 3 % of GSDP in future.
Grants from Finance Commission (FC)		This is a derived figure calculated as :- <b>= Plan Grants from FC + Non Plan Grants (Revenue Deficit + Other than Revenue Deficit) from FC</b>
Plan Grants from FC	12 %	Justification/assumptions the same as mentioned in the case of Share of Central Taxes above.
Non-Plan Grants (Revenue Deficit+ Other than revenue deficit) from FC		
Non-Plan Grants other than Finance Commission	11.14%	Since there are wide yearly fluctuations observed in the past, a compound annual growth rate (CAGR) of 11.14% has been used for future projections.
Recovery of Loans and Advances	10 %	Projection of 10% growth rate is based from the analysis of the trend in the recovery of loans and advances.



<b>Expenditure</b>		
Total Expenditure (Exclusive of Discharge of Internal Debt and Repayment of Loans to Centre)	NA	This is a derived figure calculated as: <b>= Revenue Expenditure + Capital Outlay+ Lending</b>
Revenue Expenditure	NA	This is a derived figure calculated as :- <b>= Interest Payments + Salaries + Pension + Liabilities in lieu of the New Pension Scheme + Other Expenditure</b>
Interest Payments	10%	The growth rate of 10% with regard to interest payment is based on the trend growth rate as well as the repayment schedule which are available with Finance Deptt.
Salaries	12%	More or less in line with the normal annual growth rate of both the items
Pension		
Other Expenditure	10 %	This includes items of expenditure such as maintenance, subsidies, procurement, etc. These expenditures depend on various factors which makes it impossible to worked definite average growth rate. However, for the sake of projection an arbitrary inclusive growth rate of 10% has been adopted.
Capital Outlay	15 %	Due to the erratic trend in the actual growth rate, making projection from trend analysis difficult, the growth rate 15% used has been derived using the technique of CAGR.
Lending	13 %	Since there are wide yearly fluctuations in the figures, CAGR of 13 % has been used for future projections.
<b>Total Liabilities</b>	NA	<b>This is a derived figure calculated as :-</b> <b>= Outstanding Liabilities (Market Borrowings, Loans from Financial Institutions, Loans from the GOI, Provident Fund, Reserve Fund, Deposits and Advances) as on 31<sup>st</sup> March of the preceding + Net addition of the same during the current year.</b>

The 29th May, 2014.

**No. CTA -63/2011/499.—** In pursuance of the provision of Sub-Rule 9 of the Rule 8 of the Central Sales Tax (Meghalaya) Rule 1957, it is hereby notified for general information that the Form 'C' bearing Sl. No. AA-0005259 and AA-0001992 dated 20.8.2013 issued by the Superintendent of Taxes, Circle-VIII, Shillong were lost from the custody of M/s Pharmaceutical House, Keating Road, Shillong are hereby declared invalid and obsolete for the purpose of Section 8(4) of the CST Act, 1956. Dealers are cautioned against accepting of the said form for the purpose of trade and the finder of the lost 'C' form should please return the same to the undersigned. Anyone fraudulently found using the said form will bind himself liable for action in accordance with the provisions of the Central Sales Tax Act, 1956 and the Rules framed thereunder.

**ABHISHEK BHAGOTIA,**  
Commissioner of Taxes, etc.,  
Meghalaya, Shillong.

The 28th May, 2014.

NO.CDD.4/2011/Pt/126 – In view of the Lok Sabha Elections held in May, 2014 the Governor of Meghalaya is pleased to modify, extend and approve the time lines for filing / receiving and disposing claims and objections during the Socio Economic & Caste Census 2011 (SECC-2011) for the Charges of Nongthymmai, Madanryting, Umpling, Mawpat, Nongmynsong, Lawsohtun, Nongkseih, Umlyngka, Mawlai and Pynthorumkhrah of East Khasi Hills District of Meghalaya. The various milestones/ activities associated with the said claims and objections and the timelines are given below:-

- 1) Final list publication - **28<sup>th</sup> May, 2014.**
- 2) Receipt of Appeal Petitions by authority at District level designated for the purpose – **4<sup>th</sup> June, 2014.**
- 3) Last date for disposal of Appeal - **18<sup>th</sup> June, 2014.**
- 4) Publication of Addendum to Final List – **23<sup>rd</sup> June, 2014.**

**M. S. RAO,**  
Principal Secretary to the Govt. of Meghalaya,  
Community & Rural Development Department.

The 28th May, 2014.

NO.CDD.4/2011/Pt/125 – In view of the Lok Sabha Elections held in May, 2014 the Governor of Meghalaya is pleased to modify, extend and approve the time lines for filing / receiving and disposing claims and objections during the Socio Economic & Caste Census 2011 (SECC-2011) for East Khasi Hills District of Meghalaya. The various milestones/ activities associated with the said claims and objections and the timelines are given below:-

- 1) Final list publication - **3<sup>rd</sup> June, 2014.**
- 2) Receipt of Appeal Petitions by authority at District level designated for the purpose – **10<sup>th</sup> June, 2014.**
- 3) Last date for disposal of Appeal - **24<sup>th</sup> June, 2014.**
- 4) Publication of Addendum to Final List – **30<sup>th</sup> June 2014.**

However, the dates above shall **apply only to the Charges in the Rural Areas excluding the Charges of Nongthymmai, Madanryting, Umpling, Mawpat, Nongmynsong, Lawsohtun, Nongkseh, Umlyngka, Mawlai and Pynthorumkhrah.**

**M. S. RAO,**

Principal Secretary to the Govt. of Meghalaya,  
Community & Rural Development Department.

The 28th May, 2014.

NO.CDD.4/2011/Pt/127 – In view of the Lok Sabha Elections held in May, 2014 the Governor of Meghalaya is pleased to modify, extend and approve the time lines for filing / receiving and disposing claims and objections during the Socio Economic & Caste Census 2011 (SECC-2011) for all the Charges under West Khasi Hills/ Ri-Bhoi and Jaintia Hills Districts of Meghalaya. The various milestones/ activities associated with the said claims and objections and the timelines are given below:-

- 1) Final list publication - **11<sup>th</sup> June, 2014.**
- 2) Receipt of Appeal Petitions by authority at District level designated for the purpose - **18<sup>th</sup> June, 2014.**
- 3) Last date for disposal of Appeal - **3<sup>rd</sup> July, 2014.**
- 4) Publication of Addendum to Final List – **8<sup>th</sup> July, 2014.**

**M. S. RAO,**

Principal Secretary to the Govt. of Meghalaya,  
Community & Rural Development Department.



The 28th May, 2014.

NO.CDD.4/2011/Pt/128 – In view of the Lok Sabha Elections held in May, 2014 the Governor of Meghalaya is pleased to modify, extend and approve the time lines for filing / receiving and disposing claims and objections during the Socio Economic & Caste Census 2011 (SECC-2011) for all the Charges under East Garo Hills, West Garo Hills and South Garo Hills Districts of Meghalaya. The various milestones/ activities associated with the said claims and objections and the timelines are given below:-

(1)	Final List Publication -	<b>20<sup>th</sup> June, 2014.</b>
(2)	Receipt of Appeal Petitions by authority at District level designated for the purpose -	<b>27<sup>th</sup> June, 2014.</b>
(3)	Last date for disposal of Appeal -	<b>11<sup>th</sup> July, 2014.</b>
(4)	Publication of Addendum to Final List –	<b>16<sup>th</sup> July, 2014.</b>

**M. S. RAO,**

Principal Secretary to the Govt. of Meghalaya,  
Community & Rural Development Department.